



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: PEDONE DEMIAN A & PEDONE MEGAN D

PEDONE DEMIAN A & PEDONE MEGAN D
3812 U St
Vancouver, WA 98663

ACCOUNT NUMBER: 102580-000

PROPERTY LOCATION: 3812 U St
Vancouver, WA 98663

PETITION: 361

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 145,000	\$	145,000
Improvements	\$ 146,334	\$	137,765
Personal property			
ASSESSED VALUE	\$ 291,334	BOE VALUE	\$ 282,765

Date of hearing: January 5, 2022

Recording ID# PEDONE

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

John Rose

Appellant:

None

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 672 square feet, built in 1920 and is of fair plus construction quality located on 0.23 acres. The home includes an additional 672 square feet of unfinished basement space. The property includes a shed measuring 288 square feet and a detached garage measuring 572 square feet.

The appellant's evidence included a bid by Gregg Roofing, LLC to perform roof repairs for \$8,569 as of July 2021.

The appellant requested a value of \$265,000.

The assessed value of \$291,334, less a total for repairs of \$8,569, supports a value of \$282,765.

DECISION

The Board, after carefully reviewing the information provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$282,765 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on February 3, 2022
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

NOTE: This order may be appealed to the State Board of Tax Appeals by filing a Notice of Appeal form BTA100 at PO Box 40915, Olympia, WA 98504-0915 within 30 days of mailing of this order. Forms are available either from, the Board of Equalization, www.clark.wa.gov/boardofequalization, the Assessor's Office or the Washington State Board of Tax Appeals.

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: MCGUIRE JILL & CAWRSE ROBERT

MCGUIRE JILL & CAWRSE ROBERT
4262 NW Sacajawea Ct
Camas, WA 98607

ACCOUNT NUMBER: 986031-260

PROPERTY LOCATION: 4262 NW Sacajawea Ct
Camas, WA 98607

PETITION: 362

ASSESSMENT YEAR: Valued January 1, 2021 TAXES PAYABLE IN: 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 197,100	\$	197,100
Improvements	\$ 471,867	\$	435,500
Personal property			
ASSESSED VALUE	\$ 668,967	BOE VALUE	\$ 632,600

Date of hearing: January 5, 2022

Recording ID# MCGUIRE

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

John Rose

Appellant:

Robert Cawrse

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 3,085 square feet, built in 2013 and is of good minus construction quality located on 0.17 acres.

The appellant stated that they looked for comparables within Camas and selected properties that had within 200 square feet of living space as the subject, with no basements, and a quality rating of 5. In reviewing the comparables, an average value was indicated at \$601,333. For additional consideration, new construction was not included to limit differences in construction methods and length of use, arriving at an average value of \$622,465. The appellant highlighted three of their comparable sales [#986039-656 sold for \$565,000 in February 2020; #81958-166 sold for \$615,000 in September 2020; and #123831-114 sold for \$624,000 in August 2020].

The appellant requested a value of \$601,333.

The appellant comparable sales adjusted for time support a value of \$632,600.

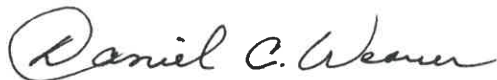
DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$632,600 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on February 3, 2022
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: JOHNSON ROBERT & JOHNSON CAROL

JOHNSON ROBERT & JOHNSON CAROL
23105 NE 209th Av
Battle Ground, WA 98604

ACCOUNT NUMBER: 236317-000

PROPERTY LOCATION: 23105 NE 209th Av
Battle Ground, WA 98604

PETITION: 364

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 219,150	\$	219,150
Improvements	\$ 554,897	\$	524,897
Personal property			
ASSESSED VALUE	\$ 774,047	BOE VALUE	\$ 744,047

Date of hearing: January 5, 2022

Recording ID# JOHNSON

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

John Rose

Appellant:

Robert Johnson

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 3,178 square feet, built in 1998 and is of good minus construction quality located on 5 acres.

The appellant stated that the letter from the Assessor's Office was based only on the bids from Paul Davis Restorations for \$30,000, which were likely low. A pinhole leak in the tile shower allowed for water damage and mold. The home was built in 1999 but is noticeably wearing down. The roof is rotting from failed gutter filters. The appellant's evidence included a valuation report performed by VeroValue indicating a value of \$619,000 as of November 2018.

The appellant requested a value of \$619,150.

The Assessor's evidence included four sales adjusted for time, a 2021 property information card, and a cover letter recommending a change to the assessed value to \$744,047.

The Assessor's previously corrected value of \$744,047 to account for the leakage cost, best represents the value of the subject property.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$744,047 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on February 3, 2022
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: LIM MENG LY & LY C QUACH

LIM MENG LY & LY C QUACH
9507 NE 21st St
Vancouver, WA 98664

ACCOUNT NUMBER: 109976-406

PROPERTY LOCATION: 9507 NE 21st St
Vancouver, WA 98664

PETITION: 365

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 155,000	\$	155,000
Improvements	\$ 153,779	\$	131,811
Personal property			
ASSESSED VALUE	\$ 308,779	BOE VALUE	\$ 286,811

Date of hearing: January 5, 2022

Recording ID# LIM

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

John Rose

Appellant:

None

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 1,411 square feet, built in 1988 and is of fair plus construction quality located on 0.19 acres.

The appellant's evidence included estimates by Home Depot to purchase improvement materials and installation services for roughly \$33,500 as of July 2021. The appellant's evidence included estimates for appliances and fixtures for roughly \$19,552 total. The appellant's evidence included bids by Sarkinen Plumbing to perform repiping and safety testing for a total of \$7,154 as of August 2021.

The appellant requested a value of \$156,000.

The Assessor's evidence included five sales adjusted for time, a 2021 property information card, and a cover letter recommending the condition of the property be changed to badly worn and the assessed value be reduced to \$286,811.

The Assessor's recommended reduction in value to \$286,811 best represents the value of the subject property.

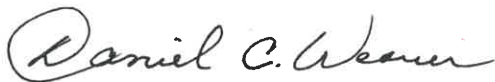
DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$286,811 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on February 3, 2022
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: LIEZIERT CHRISTOPHER & LIEZIERT LORI

LIEZIERT CHRISTOPHER & LIEZIERT LORI
29811 SE 23rd St
Washougal, WA 98671

ACCOUNT NUMBER: 130958-000

PROPERTY LOCATION: 29811 SE 23rd St
Washougal, WA 98671

PETITION: 367

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN: 2022**

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 163,069	\$	163,069
Improvements	\$ 530,279	\$	441,931
Personal property			
ASSESSED VALUE	\$ 693,348	BOE VALUE	\$ 605,000

Date of hearing: January 5, 2022

Recording ID# LIEZIERT

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

John Rose

Appellant:

Chris Lieziert

Lori Lieziert

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 3,197 square feet, built in 2012 and is of good construction quality located on 1.51 acres.

The appellants referred to the comparables submitted by the Assessor's Office. The first three are a fair comparisons, however, the fourth has over an acre more land, 1,200 more square feet, and is on the river with a view. The back third of the subject property is not usable, as it gets standing water. Roughly 40 feet off the back of the house is where the flooding starts. With severe rain, the water begins encroaching closer to the house and has to be mitigated. The home is settling and cracking, potentially due to the water encroachment. Some pockets of water are six inches deep. The appellant submitted two comparable sales [#170630-000 sold for \$570,000 in June 2020; and #143293-000 sold for \$575,000 in June 2020].

The appellant requested a value of \$500,000.

The Assessor's evidence included four sales adjusted for time, a 2021 property information card, and a cover letter recommending no change to the assessed value. The appellant disagreed with the appraiser's findings.

Three of the Assessor's comparable sales were 70 or 80 years older than the subject property and the 4th was a property on the river with a fantastic view of the river. The appellant's comparable sales adjusted for time support a value of \$605,000.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$605,000 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

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The Board of Equalization
1300 Franklin Street, Suite 650
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564-397-2337



Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: BIRCK JONATHAN D & BIRCK KAREN J

BIRCK JONATHAN D & BIRCK KAREN J
4100 NW 188th St
Ridgefield, WA 98642

ACCOUNT NUMBER: 180489-000

PROPERTY LOCATION: 4100 NW 188th St
Ridgefield, WA 98642

PETITION: 371

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 293,061	\$	293,061
Improvements	\$ 616,343	\$	541,939
Personal property			
ASSESSED VALUE	\$ 909,404	BOE VALUE	\$ 835,000

Date of hearing: January 5, 2022

Recording ID# BIRCK

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

John Rose

Appellant:

Jonathan Birck

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 4,765 square feet, built in 2005 and is of good construction quality located on 5.18 acres. The home includes an additional 988 square feet above the attached garage. The property includes a barn measuring 3,680 square feet with a 504 square feet lean-to.

The appellant stated that 3618 NW 161st Way sold for \$800,000 in August 2020 and is representative of the subject property. The property at 713 NW 214th Circle is in a nice neighborhood with land and good construction quality. It is bigger than the subject if the finished basement is considered in the square footage. It sold for \$780,000 in the summer of 2020. The property at 6317 NW 196th Street is in a nice development with space between neighbors. It sold for \$725,000 in the summer of 2020. The property at 3601 NW 217th Way sold for \$760,000 in the spring of 2020. It is closest to the subject property in location and has similar features. The subject home is not in as nice of a neighborhood as the comparable properties. The appellant submitted four comparable sales [#182677-000 sold for \$800,000 in August 2020; #179441-000 sold for \$780,000 in June 2020; #180317-012 sold for \$725,000 in July 2020; and #179824-004 sold for \$760,000 in March 2020].

The appellant requested a value of \$825,000.

The appellant comparable sales support a value of \$835,000.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$835,000 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on February 3, 2022
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: ARNDT DAVID & ARNDT JULIE

ARNDT DAVID & ARNDT JULIE
32717 NW 49th Rd
Ridgefield, WA 98642

ACCOUNT NUMBER: 210126-000

PROPERTY LOCATION: 32717 NW 49th Rd
Ridgefield, WA 98642

PETITION: 376

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 349,743	\$	349,743
Improvements	\$ 455,761	\$	340,257
Personal property			
ASSESSED VALUE	\$ 805,504	BOE VALUE	\$ 690,000

Date of hearing: January 5, 2022

Recording ID# ARNDT

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

John Rose

Appellant:

David Arndt

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 2,639 square feet, built in 1998 and is of good minus construction quality located on 4.5 acres. The property includes a loft barn measuring 1,120 square feet.

The appellant referred to their submitted comparables. Properties were selected for their similarity to the subject property and its features. The appellant submitted three comparable sales [#209903-000 sold for \$550,000 in March 2020; #215430-000 sold for \$682,500 in June 2020; and #211514-000 sold for \$690,500 in March 2021].

The appellant requested a value of \$620,000.

The Assessor's evidence included three sales adjusted for time and a cover letter recommending no change to the assessed value. The appellant disagreed with the appraiser's findings.

The Assessor's comparable sales were superior to the subject in quality and amenities like fencing and outbuildings. The appellant comparable sales were similar in layout and quality and better comparable to the subject property. The appellant comparable properties #215430-000 and 2115-1400 support a value of \$690,000.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$690,000 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on February 3, 2022
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: SHAPIRO ALAN TRUSTEE

SHAPIRO ALAN TRUSTEE
4222 SW 5TH AVE
CAMAS, WA 98607

ACCOUNT NUMBER: 127141-000

PROPERTY LOCATION: 4222 SW 5TH AVE
CAMAS, WA 98607

PETITION: 239

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	ASSESSED VALUE	BOARD OF EQUALIZATION (BOE) VALUE
Land	\$ 1,060,973	\$ 1,060,973
Improvements	\$ 1,140,599	\$ 813,391
Personal property		
ASSESSED VALUE	\$ 2,201,572	BOE VALUE \$ 1,874,364

Date of hearing: January 5, 2022

Recording ID# SHAPIRO

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

John Rose

Appellant:

Alan Shapiro

Miriam Van Gerpen (Spectator)

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 4,548 square feet, built in 2005 and is of excellent construction quality located on 1.02 acres. The home includes an additional 236 square feet of outdoor living area. The property includes a secondary living structure measuring 1,184 square feet and a general-purpose building measuring 1,024 square feet.

The appellant stated the Assessor's comparables are not accurate comparables. Only one is in the subject neighborhood, with three of them being in a far nicer neighborhood. Sale adjustments were made to some sale dates, but not other sale dates. The subject home is 4,548 square feet, not 5,732 square feet as the Assessor states by considering the additional buildings as part of the square footage in the main home. The waterfront utility of the subject property is average, not premium as the Assessor believes. The Assessor's Office responded to a Freedom of Information Act request by providing an aggregate sales list and stated that that is the extent of the information that was used to value the subject property. The dock that is considered personal property would be considered in the value of the subject home, despite its use being shared with a neighbor. The Assessor stated in 2014 that the dock is not assessable, as it is personal property. The dock is valued at \$110,000. No license or permit fee is paid as a requirement of the dock. The Assessor's Office did not appeal the prior Board of Equalization decision, which lowered the subject value to \$1,740,470 for 2020. The appellant submitted one comparable sale [#113945-000 sold for \$1,675,000 in October 2020].

The appellant requested a value of \$1,830,751.

The Assessor's evidence included five sales adjusted for time, an aerial photo, a 2021 property information card, and a cover letter recommending no change to the assessed value. The appellant disagreed with the appraiser's findings.

The Assessor's comparable properties #866044-747 and #122365-008 are significantly smaller than the subject property and are in the gated community of Rivershore. Properties #113945-000 and #82990-220 are reasonable comparable properties. Property #92010-892 should also be considered because of its size and quality even though it is also in the Rivershore community. Using those three properties a price per square foot of \$327 and a value of \$1,874,364 is supported. This also compares favorably with the analysis that the appellant provided.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

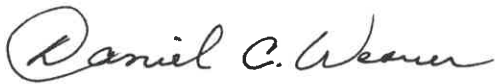
DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$1,874,364 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on February 3, 2022
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: SMITH NANCY E

SMITH SIDNEY
3706 NE Roser Rd
Woodland, WA 98674

ACCOUNT NUMBER: 253084-000

PROPERTY LOCATION: 3706 NE Roser Rd
Woodland, WA 98674

PETITION: 1300

ASSESSMENT YEAR: Valued January 1, 2020 **TAXES PAYABLE IN:** 2021

The Board of Equalization for Clark County Washington was duly convened on September 16, 2020 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

Assessor determination: Deny the Senior Exemption for the 2020 assessment.

BOE determination: Sustain the denial of the Senior Exemption for the 2020 assessment as filed.

Date of hearing: January 5, 2022

Recording ID# SMITH

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

John Rose

Appellant:

Sidney (Sid) Smith

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 1,730 square feet, built in 2006 and is of good minus construction quality located on 9.73 acres. The home includes an additional 1,548 square feet of unfinished basement space.

The appellant, Sidney Smith, stated that their sister, Nancy Smith, owned the property, but it was not officially signed over to the appellant until July of 2021. The owner of record, Nancy, passed away in April of 2021. The appellant has lived in the home since 2014 to assist with Nancy's care. The property was willed to the appellant that took effect in April 2021. The appellant, Sidney, is a senior citizen living on social security. The appellant submitted documentation of the circumstances.

The appellant requested that the exemption be allowed for 2020.

The Assessor's evidence included a letter expressing that the exemption could not be granted.

The evidence provided is insufficient to allow the exemption and the denial must be sustained as it relates to Sidney Smith for 2020. It seems clear that Sidney Smith would qualify for the exemption in 2021 since he was de facto the owner of the subject property as of the death of his sister in April 2021 even though the deed was not transferred until July of 2021. It also seems clear that his sister, Nancy, qualified for the exemption in 2020 for deferral in 2021 and Sidney would qualify for 2022 since he was de facto the owner of the property in April of 2021 and has lived in the home for several years. Unless there is some provision that negates the deferral when someone passes away there should be no interruption in the senior exemption on the subject property.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's preponderance of evidence.

The exemption status requirements are not met. The Assessor's determination is sustained for the 2020 assessment year.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on February 3, 2022
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

NOTE: This order may be appealed to the State Board of Tax Appeals by filing a Notice of Appeal form BTA100 at PO Box 40915, Olympia, WA 98504-0915 within 30 days of mailing of this order. Forms are available either from, the Board of Equalization, www.clark.wa.gov/boardofequalization, the Assessor's Office or the Washington State Board of Tax Appeals.

***** You must pay your taxes by the date they are due to avoid penalties and interest. After the appeal period for the decision has passed, changes to the assessment will be entered into the system by the Assessor's Office and the Treasurer's Office will notify you of adjustments made to your taxes. *****